

Form IL-1000-X Instructions

General Information

Who must file Form IL-1000-X?

You must file Form IL-1000-X, Amended Pass-through Entity Payment Income Tax Return, if you are amending a previously filed, processable Form IL-1000 for a tax year ending on or after December 31, 2010. For more specific information about pass-through entity payments, see the Form IL-1000 Instructions.

Note Refunds cannot be claimed for any payments you made that were reported (or should have been reported) to your partners, shareholders, or beneficiaries as amounts paid on their behalf. The partners, shareholders, or beneficiaries must claim these amounts on their own tax returns, and are entitled to a refund or credit for any overpayment.

How long do I have to amend my return?

If your change decreases the tax due to Illinois and you are filing for a refund, you must file Form IL-1000-X within three years after the due date of your return, three years after the date your original return was filed, or one year after the date your Illinois tax was paid, whichever is latest. If your change increases the tax due to Illinois, you should file Form IL-1000-X and pay the additional tax promptly to minimize penalties and interest.

Who should sign the return?

Your Form IL-1000-X must be signed by the president, vice president, treasurer, or any other officer duly authorized to sign the return. If you paid someone to prepare your return, that individual must also provide a signature, date the return, and provide his or her tax identification number. If the preparer is an employee or partner of a firm or corporation, he or she must also provide the firm's name, address, and instead of the preparer's taxpayer identification number he or she must provide the firm's FEIN. Self-employed preparers must provide their own name, address, and preparer's taxpayer identification number in the appropriate spaces.

What are the penalties and interest?

Penalties — You will owe

- a **late-filing penalty** if you do not file a processable return by the original due date of your entity's tax return;
- a **late-payment penalty** if you do not pay the tax you owe by the original due date of the return;
- a **bad check penalty** if your remittance is not honored by your financial institution.

Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax.

We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes.

What if I need additional forms or assistance?

If you need additional forms,

- visit our web site at tax.illinois.gov;
- call our 24-hour Forms Order Line at **1 800 356-6302**; or
- write to us at P.O. Box 19010, Springfield, Illinois 62794-9010.

If you need additional assistance,

- visit our web site at tax.illinois.gov;
- call our Taxpayer Assistance Division, at **1 800 732-8866**, or **217 782-3336**;
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**; or
- write to us at P.O. Box 19044, Springfield, Illinois 62794-9044.

Our office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

Specific Instructions

Column A - Write the amounts from your most recently filed return or as most recently adjusted for the year that you are amending.

Column B - Write the correct amount for each line item in Column B. **Attach an explanation for each change you make.**

Step 1 — Identify your partnership, S corporation, or trust

Lines A through D — Follow the instructions on the form.

Step 2 — Figure your payment amount

Line 1 — Write your total amount of business income apportioned to Illinois. This line cannot be less than zero.

Partnerships and S corporations: Add the amounts from your nonresident partners' or shareholders' Schedules K-1-P, Column B, Lines 20 through 31, plus any business items in Column B, Lines 32 through 47, and write the result on Line 1.

Trusts: Add the amounts from your nonresident beneficiaries' Schedules K-1-T, Column B, Lines 19 through 29, plus any business items in Column B, Lines 30 through 46, and write the result on Line 1.

Lines 2a, 3a, 4a, and 5a — Write the amounts from your most recently filed or adjusted Form IL-1000.

Lines 2b, 3b, 4b, and 5b — These lines show you how to figure the correct amount of pass-through entity payments based on the classification of your partners, shareholders, or beneficiaries.

For each Line, 2b, 3b, 4b, and 5b, fill in the blanks by completing each line horizontally as an equation.

On each blank line starting the equation for Lines 2b through 5b, write the amount of Illinois business income from Column B, Line 1, that is distributable to partners, shareholders, or beneficiaries for whom pass-through entity payments are being made.

Multiply that amount by the tax rate applicable to the owner type (individual, partnership or S corporation, trust or estate, or corporation). **Do not include** income distributable to owners for whom pass-through entity payments are not required.

Line 6 — Add Lines 2 through 5 for Columns A and B, and write the result here.

Line 7 — If you are a partner, shareholder, or beneficiary who has been informed that pass-through entity payments have been made on your behalf, you may make the election to use the payment amounts as credit toward the pass-through entity payments you are required to make on Form IL-1000. Write the amount of credit that you wish to use. Your credit amount cannot be greater than the pass-through payment figured on Line 6. Attach any Schedule(s) K-1-P or K-1-T showing the amount of pass-through entity payments made on your behalf.

Note You may not claim a credit on this line for any amount you claimed as a credit on your original or amended Illinois Income Tax return.

If you have more credit available than is needed to meet your pass-through payment obligation, you may take a credit for the remainder of the pass-through entity payment made on your behalf on your annual Illinois Income Tax return, and claim any overpayment.

Lines 8, 9, and 10 — Follow the instructions on the form.

Lines 11 and 12 — We will bill you for penalties and interest. If you prefer, you may calculate the penalties and interest you owe on Form IL-2220, Computation of Penalties for Businesses, and write these amounts on the lines provided. For more information see "What are the penalties and interest?" and Publication 103, Penalties and Interest for Illinois Taxes. **If you calculate penalty and interest, be sure that your payment is equal to the amount on Line 13.**

Note Lines 11 and 12 are applicable only if you wish to self-assess late-filing and late-payment penalties on Form IL-2220.

Line 13 — Follow the instructions on the form. Write the amount from Line 13 in the box above Step 1 and pay that amount with Form IL-1000-X.

